The influence of lawan sastra ngesti mulya theachings and tax rates on tax evasion intentions

Dewi Kusuma Wardani, Anindya Intan Sari

Department of Accounting, Faculty of Economics, Universitas Sarjanawiyata Tamansiswa

d3wikusuma@gmail.com·anindyaaintansari12@gmail.com

Abstract

This research is aimed at finding out the influence of Tamansiswa's teachings, namely *Lawan Sastra Ngesti Mulya* and tax rates on tax evasion intentions. Students from Tamansiswa College in Central Java Province and the Special Region of Yogyakarta were the sample population in this study. The method used in this research uses a quantitative method by distributing questionnaires to 101 respondents, while for sampling using the convenience sampling method. This study concluded that the teaching of *lawan sastra ngesti mulya* has a negative effect on tax evasion intentions in contrast to the tax rate variable with the results having no effect on tax evasion intentions.

Keywords: Understanding Tamansiswa *Lawan Sastra Ngesti Mulya* Teachings, Tax Rates, Intention For Tax Evasion

INTRODUCTION

Indonesia as a developing country has the largest principal source of finance which originates from taxes (Fatma & Najicha, 2022). In essence, taxes are the largest source of revenue for the state, which makes the government expect taxpayers to fulfill their tax obligations. In contrast to the government's view, taxpayers still think that collecting tax obligations can reduce the income they receive, thus giving rise to the idea of minimizing the payment of these tax obligations with the aim of not reducing the income they receive too much (Fitriah et al., 2019).

From year to year, the Ministry of Finance reveals that there are dynamics regarding tax targets and revenues in Indonesia. In the last five years, the ups and downs in tax realization can be seen, especially in 2019, a year when the world economy was affected by the Covid-19 pandemic that hit. In that year, there was a decrease in the percentage of tax revenue compared to 2018, when it was 92%, which then changed to 84.4% in 2019. This decrease was the result of the paralysis of all business sectors in the country, experiencing pressure which affected state revenues. Until finally in 2021 tax realization can finally reach the target with a percentage of 107.15%, which is the result of increased recovery of economic activity in all business sectors. Until finally in 2022 the realization of taxes received improved, namely 114%, this cannot be separated from the return of an increasingly strong and maintained economic recovery supported by high commodity prices.

Despite the increase in tax realization this year, this has not deterred taxpayers from committing acts of tax evasion. Like in 2021, there was a case of tax evasion using fictitious tax invoices in the Periodic Value Added Tax (VAT) SPT with losses borne by the state amounting to IDR 6.53 billion (Fajar, 2021). Meanwhile, in 2022 a large tax evasion case of IDR 10.8 billion emerged with the suspect being a tax officer at Samsat Kelapa Dua Tangerang. In this case, the suspect manipulated taxes which resulted in the revenue deposits being incorrect, which resulted in a discrepancy which was allegedly taken by the suspects involved (Rifa'i, 2022). These phenomena are a small part of the cases that occur, but these phenomena can affect the public's trust, especially prospective taxpayers, in tax officers. This is motivated by a loss of confidence that some of the income they pay as tax obligations is actually misused for personal or certain group interests. This fact can motivate prospective taxpayers to be lazy and encourage them to have the intention to commit illegal tax evasion.

There are several aspects that can influence a person's intention to commit tax evasion, such as understanding the teachings of *lawan sastra ngesti mulya* theachings and tax rates. The *lawan sastra ngesti mulya* theachings, is one of the teachings of Tamansiswa which means that through knowledge or culture we will gain honor (Putri & Nasution, 2020). Through education, we can grow hope so that the next generation in the future will not be affected by the negative currents of technology (Mahmudah, 2020). This also applies in the tax sector, to foster a sense of awareness within each individual, a sense of self-awareness in fulfilling tax obligations can be done through education and knowledge of tax obligations for every Indonesian citizen (Putra, 2020). With the implementation of the self-assessment tax system, it becomes increasingly necessary for taxpayers and prospective taxpayers to understand the applicable tax regulations so that their implementation and implementation can run smoothly (Natasya & Gunawan, 2022). So it can be concluded that if an individual understands the teachings of *lawan sastra ngesti mulya* in the form of an understanding of tax regulations, that individual will be less likely to have the intention of committing tax evasion.

The next factor is the tax rate. Tax rates are also related to tax evasion intentions, this is because depending on the income they receive taxpayers are required to pay a certain amount represented by their respective tax rates (Wardani et al., 2020). The determination of tax rates by the government should be done on the basis of justice. The high tax rate triggers an increased burden on each taxpayer because it reduces income which triggers low awareness of taxes. This should make the government more considerate in setting tax rates in the future in order to create tax justice which triggers social balance (Tazkiyannida & Hidayatulloh, 2023). If the taxpayer feels that the applicable tax rate is too high, then the view that arises in the taxpayer's mind can encourage him to commit tax evasion (Ervana, 2019). The opposite will apply if there is a low tax rate, because paying taxes has a small negative impact on their income, tax payments are generally more cooperative and willing to comply with tax obligations when the applicable tax rate is low (Tazkiyannida & Hidayatulloh, 2023).

The addition of a new variable, *lawan sastra ngesti mulya* teaching, which has not been widely explored in research, distinguishes this study from other studies. Another novelty in this study relates to the subjects, namely students from the Special Region of Yogyakarta and Central Java Province.

LITERATURE REVIEW AND HYPHOTESIS DEVELOPMENT

Theory of Planned Behavior (TPB)

The theory of planned behavior (TPB) is a theory that often arises as a result of a person's intention to behave. The use of this theoretical model is due to its relationship with positively correlated behavior, explaining that it can be analyzed in subjective norms, with control of behavior and attitudes that have an impact on whether or not the requirements are obeyed. in fulfilling tax obligations by the taxpayers themselves (Puspitaningrum, 2018). Based on the TPB, this influences their understanding of taxation on their intention to commit tax evasion. The level of compliance can be encouraged as a result of a higher level of understanding of taxation, this is due to the high level of understanding of taxation knowledge which encourages a decrease in intention. someone who commits tax evasion (Wulandini & Srimindarti, 2023). The size of the tax rate is related to normative beliefs as found in the Theory of Planned Behavioral (TPB) in the form of thinking someone or more fosters a behavior and supports someone to comply with their obligations. The tax rate serves as a basic component or percentage in the calculation of tax payment obligations. Appropriate and non-discriminatory tax rate criteria can enable taxpayers to meet their monthly tax needs. As the government's tax rate increases, the ability of taxpayers to provide reported tax income also increases (Cahyani & Noviari, 2019).

Lawan Sastra Ngesti Mulya Teachings

Lawan sastra ngesti mulya teachings which means that with knowledge we go to glory (Putri & Nasution, 2020). From this definition it can be concluded that the Indonesian people should be able to make their lives more intelligent through education. This also applies in the field of taxation where education takes the form of understanding, knowledge of each individual, and its application which should be in accordance with the law (Wijaya, 2022).

Tax Rates
In essence, the tax rate is a nominal amount levied to pay the tax burden that has been calculated based on the tax law (Wardani & Rahmawatiningsih, 2023). The principles of fairness should be followed when setting the rate to ensure fair and unbiased tax collection. This suggests that taxes should be based on an individual or entity's ability to pay, taking into account the relationship with the benefits received by the tax payer.

Tax Evasion Intent
The intention to evade tax is a desire or impulse that arises within an individual both internally and externally to take action to reduce the tax burden in an illegal or unlawful manner (Wardani & Rahmawatiningsih, 2023). The growing desire in individuals to commit tax evasion is influenced by the belief that paying taxes is an action that creates losses because it reduces their income.

The Influence of Understanding the Teachings of *Lawan Sastra Ngesti Mulya* on Tax Evasion Intentions
Literature in Javanese means science, which shows that science leads us to the door to glory (Wahyuningsih et al., 2023). Understanding the teachings of *lawan sastra ngesti mulya* shows that having sufficient knowledge can give us guidance in living our lives, especially in the field of taxation. This is in accordance with the TPB which is one of the determining factors for someone to intend to behave when they are sure of the motivation or advice of another person (outside party). This can be seen from the behavior of students, if they are equipped with sufficient tax knowledge, they will think that it is unethical to commit tax evasion (Sawitri et al., 2022).
H1: The influence of understanding *Lawan Sastra Ngesti Mulya* teachings on tax evasion intentions has a negative effect on tax evasion intentions

The Effect of Tax Rates on Tax Evasion Intentions
The percentage of a taxpayer's reported income that must be paid to the state is known as the tax rate. Whether the applicable tax rate is high or low, this has a significant impact on the level of taxpayer compliance. If the tax rate is high, it can result in an increase in the burden received by each taxpayer with a consequent decrease in the income received. The opposite will happen if the tax rate is set low which will make the level of compliance increase. With this high percentage of compliance, it is hoped that tax avoidance or tax evasion can be smaller. The tax rate variable is consistent with the behavioral control component of the Theory of Planned Behavior (TPB). This theory states that taxpayers consider the burden of high or low tax rates.
H2: the effect of understanding tax rates on tax evasion intentions has a positive effect on tax evasion intentions.

METHODS
Research design
This research uses a quantitative method where this method is based on the philosophy of positivism which is used to study populations or samples, data collection is carried out randomly and uses research instruments, data analysis is quantitative/statistical with the aim of testing predetermined hypotheses (Sugiyono, 2013). This research measures the influence of the variable understanding of the teachings of *lawan sastra ngesti mulya* and tax rates on tax evasion intentions. Meanwhile, the data and information used in this research were collected from respondents through questionnaires distributed to 101 Tamansiswa college students in the Special Region of Yogyakarta and Central Java Province.

Population, sample, and sampling techniques
A population is a group or combination of individuals and objects located in an area that has unique characteristics that are of interest in research (Nurrahmah et al., 2021). Based on this research, this research uses a population consisting of students from Tamansiswa College in the Special Region of Yogyakarta and Central Java Province. The simple sample is part of the population from the actual data

source in the research (Amin et al., 2023). The samples used in this research were Tamansiswa college students in the Special Region of Yogyakarta and Central Java provinces with a total sample of 101 students. Meanwhile, the sampling technique used in this research uses a convenience sampling technique or what is often referred to as an accidental technique. This technique is carried out on the basis of matching anyone who happens to be found as a data source who will then be given a questionnaire (Sugiyono, 2016). In this study, the characteristics used were that they were active students at Tamansiswa universities in the provinces of the Special Region of Yogyakarta and Central Java; and willing to fill out a questionnaire for research purposes.

Instrument

Research instruments are media that researchers use to collect data so that activities can be more organized and easier to understand. This research uses a data collection procedure through a questionnaire which is then filled in with answers which will be scored according to a Likert scale. The Likert score is given a score, namely (1) strongly agree = 5, (2) agree = 4, (3) disagree = 3, (2) disagree = 2, (1) strongly disagree = 1. Meanwhile for the question negative will be given the opposite score. In this study, researchers used an instrument grid which is intended to make it easier to create research instruments. The instrument grid for understanding *lawan satra ngesti mulya* teachings and tax rates on tax evasion intentions will be presented below.

Table 1. List of Question for Interview

Variable	Operational Definition	Indicator	Question	Scoring (+/-)
Lawan sastra ngesti mulya theachings	*Lawan sastra ngesti mulya* teachings mean that with knowledge one achieves glory (Putri & Nasution, 2020).	1. *Lawan*, means fighting for something better	1. In my opinion, every taxpayer and prospective taxpayer must know the function and benefits of taxes used, such as to finance state development and public facilities for the community.	+
			2. In my opinion, paying taxes can benefit the country, even indirectly.	+
		2. *Sastra* means science or writing, which can mean to fight for something using science	3. Every taxpayer must understand the applicable tax regulations.	+
			4. By understanding the applicable tax regulations, I can avoid making mistakes that could result in me receiving sanctions	+
			5. Providing information about tax payments is not required even though many people do not know the purpose of these taxes.	-
		3. *Ngesti*, means the goal or result to be achieved.	6. I understand how to pay taxes well so that I can avoid existing sanctions	+
			7. By understanding tax regulations, it makes it very easy for me to carry out my tax obligations.	+
			8. As a prospective taxpayer who understands the applicable tax regulations, I	+

			will avoid committing tax evasion.	
		4. *Mulya*, means respectability or human honor as seen from his behavior	9. By paying taxes correctly and orderly on time, I can prove that I am a responsible taxpayer.	+
			10. I would feel relieved if I paid taxes according to the income I received without the slightest manipulation	+
Tax Rates	The tax rate is the percentage used to calculate the amount of tax payable by a taxpayer who has earned income. (Rahayu, 2017)	1. Ability to pay tax (Permatasari & Laksito, 2013)	11. Taxpayers with higher incomes are reasonable to pay tax at a higher rate.	+
			12. A fair tax rate means it should be the same for every taxpayer.	-
			13. I think the current tax rate is very fair for taxpayers.	+
		2. Tax rates applicable in Indonesia (Permatasari & Laksito, 2013)	14. I know the current tax rate well.	+
			15. The tax rate should be adjusted to the income level of the taxpayer	+
			16. The current tax rate is burdensome for taxpayers to pay.	-
Tax Evasion Intent	The intention to evade tax is the desire or encouragement that arises within an individual both internally and externally to take action to reduce the tax burden in an illegal or unlawful manner. (Wardani & Rahmawatiningsih, 2023).	1. Not submitting SPT on time(Fatimah & Wardani, 2017)	17. I will fill out the SPT in accordance with applicable regulations	-
			18. As a prospective taxpayer, I will not be obedient in submitting SPT	+
		2. Submitting SPT incorrectly (Fatimah & Wardani, 2017)	19. I will fill out the tax return incorrectly because the existing law is still weak	+
			20. As a prospective taxpayer, I will not be honest in filling out the SPT and paying it	+
		3. Do not register or misuse your NPWP (Fatimah & Wardani, 2017)	21. I will consciously register myself to get a NPWP to make it easier to pay taxes	-
		4. Do not deposit taxes that have been collected or withheld (Fatimah & Wardani, 2017)	22. I will commit tax evasion because I do not feel the benefit of the money paid for taxation	+
			23. I think paying taxes would only be a waste of the assets I have	+
		5. Reporting less income than you should. (Fatimah & Wardani, 2017)	24. In my opinion, taxpayers will commit tax evasion because they feel that it is unfair to have a tax rate that is too high	+

Source: Data processed

RESULTS AND DISCUSSIONS
Data Quality Test
Validity test
Validity testing is used to test whether a questionnaire is valid or not. The data in this study were tabulated using the IBM SPSS version 23 program. The results of the validity test on all statement items whose validity has been tested have r count > r table 0.194 with a significance level of 0.00 with n = 101 indicating that the variable understanding of *lawan satra ngesti mulya* teachings and tax rates is said to be valid.

Reliability Test
A good reliability test will be shown at a construct reliability of 0.70 or for a reliability of 0.60-0.70, which is within the acceptable tolerance but provided that the validity of the indicators in the model is good. This research produces a reliability test calculation with a Cronbach alpha value > 0.60 so that the conclusion is that the *lawan satra ngesti mulya* teachings and tax rates variable can be said to be reliable.

Classic assumption test
Normality Test
The normality test is intended to evaluate whether in the regression model the two variables, namely the dependent and independent, have a normal distribution or not, using a basic significance level of > 0.05. This research produces Asymp values. Sig. (2-tailed) is 0.087 which indicates that the value is greater than 0.05 which makes it normal data.

Heteroscedasticity Test
The heteroscedasticity test is intended to evaluate the regression model whether there is an inequality of variance of the residuals from one observer to another. From the results of the Glejser test that has been carried out, the results obtained for the *lawan satra ngesti mulya* teaching variable with a significance value of 0.506> 0.05. On the other hand, the tax rates variable shows the results of the Glejser test with a significance value of 0.092> 0.05. From these two results, it can be concluded that these results show that the *lawan satra ngesti mulya* and tax rate variables do not show heteroscedasticity..

Multicollinierity Test
Multicollinearity testing is intended to test whether or not there is a relationship between independent variables in a regression model. Based on the results of the Multicollinearity test that has been carried out, the results show that the teaching variables *lawan satra ngesti mulya* and tax rates both show a tolerance value of 0.536 and VIF 1.864. An indication of multicollinearity can be seen if the VIF value> 10 and the tolerance value <0.10, so it can be concluded that the *lawan satra ngesti mulya* and tax rate variables are free from multicollinearity..

Multiple Linear Regression Analysis
F Test

Table 2. F Test Results

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1,676	2	,838	6,264	,003b
	Residual	13,113	98	,134		
	Total	14,789	100			

Source: Data processed

Based on the results of the F test that has been carried out in the table above, it shows that the F-count is 6.264 which means that the F-count value of 6.264> Ftable of 3.94 and the significance value is below 0.05, this indicates that the *lawan satra ngesti mulya* variable and the tax rate affect the intention to commit tax evasion.

Coefficient of Determination Test (R₂)

Table 3. R₂ Test Results

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,337ᵃ	,113	,095	,36579

Source: Data processed

Based on the data in the table, it shows that the Adjusted R Square value is 0.095 or 9.5% of the tax evasion intention variable is influenced by the *lawan satra ngesti mulya* and tax rate variables. So that 90.5% of the tax evasion intention variable is influenced by other factors.

T Test

Table 4. T Test Results

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	6,399	1,032		6,199	,000
	X1	-,851	,362	-,305	-2,350	,021
	X2	-,111	,328	-,044	-,338	,736

Source: Data processed

Judging from the T test that has been carried out, the conclusion that can be drawn is that the variable understanding of *lawan satra ngesti mulya* teachings has a negative effect on tax evasion intentions where the t count above shows a number of (-3.539) > t table 1.984 and a significance value of 0.021 <0.05. From the results obtained, it can be concluded that the hypothesis that the influence of *lawan satra ngesti mulya* teaching has a negative effect on tax evasion intentions for prospective taxpayers can be accepted.

For the tax rate variable, if seen from the results of the T-testing table above, it can be concluded that the tax rate has no effect on tax evasion intentions. In this variable t count shows a number of (-0.338) > t table 1.984 and a significance value of 0.736> 0.05 where the results that can be concluded are that the hypothesis that tax rates have a positive effect on tax evasion intentions is rejected.

DISCUSSIONS

The Influence of Understanding *Lawan Satra Ngesti Mulya* Teachings on Tax Evasion Intentions

Based on the hypothesis that has been proposed in this research, namely that the influence of *lawan satra ngesti mulya* teachings has a negative influence on tax evasion intentions, the results of the T test that have been carried out previously are that this hypothesis can be accepted. This is proven by the results of the t test (-3,539) > t table 1.984 with a negative significance value of 0.021 < 0.05 and a beta coefficient value of -0.305.

The results of this research show that the higher the level of understanding of *lawan satra ngesti mulya* teachings in the form of understanding tax knowledge, the higher the level of compliance for students or prospective taxpayers. This can be seen from the majority of respondents who agree that tax knowledge makes it easier for taxpayers to carry out their tax obligations. However, the opposite can happen if the level of understanding of *lawan satra ngesti mulya* teachings decreases, the level of compliance will also decrease. Students or prospective taxpayers who have a better understanding of tax knowledge will reduce their desire to commit tax evasion, they understand better the implementation of tax regulations such as rights, obligations and sanctions that will be received if someone does not comply with the rules written in the law. If someone has a good understanding of tax knowledge, it is hoped that both taxpayers and prospective taxpayers can avoid the desire to commit tax evasion in order to avoid the sanctions stipulated.

This is influenced by behavioral belief and control belief factors in the theory of planned behavior. The behavioral belief factor is the belief that students or prospective taxpayers will understand tax regulations which gives rise to and forms an attitude not to commit tax evasion. Meanwhile, the

control belief factor is a belief in understanding tax regulations which makes students control their desire not to commit tax evasion when they become taxpayers in the future.

The Effect of Tax Rates on Tax Evasion Intentions

Based on the hypothesis that has been proposed in this study, namely the effect of tax rates has a positive influence on tax evasion intentions, the results of the previously conducted T test show that this hypothesis is rejected. This is evidenced by the results of the t test count (-0.338)> t table 1,984 with a negative direction while the significance value is 0.736> 0.05 and the coeffisient beta value is (-0.044).

Based on the results of the study, it appears that the hypothesis stating that tax rates have a positive effect on the intention to commit tax evasion cannot be accepted. The results of the analysis did not find a significant relationship between higher tax rates and increased tax evasion intentions, which is contrary to the theory of planned behavior. This shows that taxpayers do not automatically associate high tax rates with tax evasion (Fatimah & Wardani, 2017). This can be seen from respondents who disagree with the opinion that a fair tax rate should be uniform for all taxpayers. This shows that the government's decision to increase or decrease tax rates has little effect on the increase or decrease in tax evasion. Taxpayers seem to be aware of loopholes in tax regulations and use the ability to hide taxable assets from tax authorities that may not be detected during audits. This is done on the grounds that taxpayers feel that their income is insufficient to support these tax obligations.

CONCLUSION

The conclusion that can be drawn from this research is that understanding *lawan satra ngesti mulya* teachings regarding intentions to commit tax evasion has a negative effect on intentions to evade taxes by prospective taxpayers, while tax rates have no effect on tax evasion intentions. This research used samples, namely students from the Sarjanawiyata Tamansiswa University Yogyakarta and the Tamansiswa Banjarnegara School of Economics by distributing questionnaires using Google Form and obtaining 101 respondents who could be processed. With these results, it is hoped that it can become a real case study for the Directorate General of Taxes regarding the factors that encourage taxpayers to intend to commit tax evasion. From the research that has been conducted, it shows that the aspect that influences a person's intention so that it encourages him to commit tax evasion is the teaching of the opponent satra ngesti mulya which is associated with knowledge in the field of taxation. From this influence, it is hoped that the government will intensify educational activities regarding taxation knowledge to increase awareness of paying taxes for every citizen.

SUGGESTION

It is hoped that future research will further increase the reach of research by increasing the number of respondents who will be used as research samples to represent the population. Apart from that, research can use a more accurate sampling method with research accuracy and also the speed of response from the target research field.

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